



**Rules and Ancillary Document Review Checklist**  
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title):

**WAC 458-30-240 "Agreement relating to open space and timber land classifications"; and**  
**WAC 458-30-355 "Agreement may be abrogated by legislature".**

Date last adopted: **11/4/95**

Reviewer: **Kim M. Qually**

Date review completed: **6/16/00**

Is this document being reviewed at this time because of a taxpayer or business association request? (If "YES", provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request). YES ☐ NO ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Explain the goal(s) and purpose(s) of the document:**

The goal and purpose of **WAC 458-30-240** is to outline the contents of the Open Space Taxation Agreement in which the owner of classified open space and timber land is informed of their rights and responsibilities relative to their grant of classification. This agreement will specify the type of use that the granting authority used as a basis for granting open space or timber land classification. It will also tell the owner how they may use their land to retain classified status and how they may withdraw or remove their land from the current use program. The rule explains who prepares the agreement and the owner's obligation to sign the agreement.

The goal and purpose of **WAC 458-30-355** is to explain the practical application of the sentence in RCW 84.34.070 [Withdrawal from classification] that states an "[a]greement to tax according to use shall not be considered to be a contract and can be abrogated at any time by the legislature in which event no additional tax or penalty shall be imposed". This rule describes the governing authority's and the owner's rights relating to the Open Space Taxation Agreement.

**2. Need:**

YES	NO	
<b>X</b>		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	<b>X</b>	Is the document obsolete to a degree that the information it provides is of so



		little value that the document warrants repeal or revision?
	<b>X</b>	Have the laws changed so that the document should be revised or repealed? (If the response is "yes" that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
<b>X</b>		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the recommendation must be to repeal the document.)

Please explain.

**WACs 458-30-240 and 458-30-355 both deal with the Open Space Taxation Agreement. Whenever land is granted classification as either open space or timber land, the granting authority outlines the qualifying conditions for and the qualifying use of the land in such an agreement. The Agreement is then forwarded to the owner for signature.**

**WAC 458-30-240 outlines the process involved in preparing the Agreement and in having the Agreement executed by the parties. The contents of the Agreement are outlined. WAC 458-30-355 describes the statutory declaration that this Agreement shall not be considered a contract. It explains the practical meaning and application of this declaration.**

### 3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete

Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
	<b>X</b>	Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	<b>X</b>	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	<b>X</b>	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
	<b>n/a</b>	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
		Should this ancillary document be incorporated into a rule?
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions



	(WTDs)) that provide information that should be incorporated into the document?
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If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**There are no ancillary documents related to these rules.**

**4. Clarity and Effectiveness:**

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?

Please explain.

**WACs 458-30-240 and 458-30-355 were amended in 1995. They are written in a clear and concise manner in the format now favored by DOR, which includes an introductory paragraph explaining the intended use of rule. Because the rules were recently amended, their style and content were carefully reviewed in 1993-1994 and were written in a user-friendly manner.**

**Each rule as written achieves its intent and purpose. DOR isn't aware of any problems created by any of the rules since their adoption in 1995.**

**5. Intent and Statutory Authority:**

YES	NO	
X		Does the Department have sufficient authority <b>to adopt</b> this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed <b>to implement</b> ?) If “no”, identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	X	Is there a need to recommend legislative changes to the statutes being implemented by this document?



Please explain.

**RCW 84.34.141 grants DOR the authority to adopt such rules and regulations as may be necessary or desirable to permit the effective administration of chapter 84.34 RCW, otherwise known as the open space or current use program.**

**6. Coordination:** Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain.

**The current use program is administered at the local level by assessors, county and city legislative authorities, and county planning commissions. Local government and other state agencies, as appropriate, are consulted during the rule-making process so the chance of adopting duplicative and/or inconsistent rules is minimal.**

**7. Cost:** When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer "yes" only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)

Please explain.

**These are interpretative rules that impose no additional administrative burdens on taxpayers not already imposed by the statutes in chapter 84.34 RCW.**

**8. Fairness:** When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?

Please explain.

**The two rules apply uniformly to all owners of land classified in either the open space or timber land classification who are required to execute an Open Space Taxation Agreement. Since the rules were adopted in 1995, no problems related to them have been brought to DOR's attention.**



**9. LISTING OF DOCUMENTS REVIEWED:** (Use “bullets” with any lists, and include documents discussed above. Citations to statutes, ancillary documents, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented:

**RCW 84.34.070 “Withdrawal from classification”**

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs):

**Peters v. Jefferson County, BTA Docket No. 18354 (1978)**

Administrative Decisions (e.g., WTDs): **None**

Attorney General’s Opinions (AGOs): **None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

**None**

**10. Review Recommendation:**

- ☐ Amend
- ☐ Repeal
- ☒ Leave as is
- ☐ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)
- ☐ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)

**Explanation of recommendation:** (If recommending an amendment of an existing rule, provide only a brief summary of the changes you’ve identified/recommended earlier in this review document.)

**The rules are currently serving their intended purpose. They are written in a format that is easy for taxpayers and local taxing officials to read and follow. There is no need to change the rules at this time.**

**11. Manager action:** Date: \_\_\_\_\_



## Reviewing Rules and Ancillary Documents

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\_\_\_\_\_ Reviewed recommendation

\_\_\_\_\_ Accepted recommendation

\_\_\_\_\_ Returned for further action

Comments: